



Statement of Profit or Loss and Other Comprehensive Income

As at 31 December (SAR '000)	Notes	2024	2023
Revenue	21	1,633,957	1,455,712
Cost of sales	22	(718,742)	(680,143)
Gross profit		915,215	775,569
Other income	23	1,572	4,988
Selling and distribution expenses	24	(48,440)	(33,205)
General and administration expenses	25	(175,558)	(141,746)
Impairment reversal / (charge) on trade receivables	9	16,627	(19,407)
Operating profit		709,416	586,199
Finance income	26	59,495	51,614
Finance costs	27	(74,434)	(87,253)
Net finance costs		(14,939)	(35,639)
Profit before Zakat		694,477	550,560
Zakat	28	(33,042)	(40,844)
Profit for the year		661,435	509,716

As at 31 December (SAR '000)	Notes	2024	2023
Other comprehensive income:			
Items that will not be reclassified to profit or loss:			
Remeasurement gain on employees' benefit obligations	16	347	3,284
Total comprehensive income for the year		661,782	513,000
Earnings per share:			
Basic and diluted earnings per share from profit for the year attributable to the shareholders (amount in Saudi Riyals)	32	8.27	6.37

Chief Financial Officer

Chief Executive Officer

Authorised Board
Representative

The attached notes from 1 to 36 form an integral part of these financial statements.

